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yields of wheat, clover and grass are obtained after tobacco than after corn, and that best profits are obtained by combining the proper acreage of tobacco, feed and forage crops, with the correct number and kind of livestock.

The work in this tobacco study is being continued and final figures for the year's work should be available by the early spring of the coming year.

**REPORT OF COMMITTEE ON COST INVESTIGATIONS.
TENTH ANNUAL MEETING, AMERICAN FARM ECONOMIC
ASSOCIATION.**

In February, 1919, the Secretary of Agriculture called together a committee "To Consider Plan of Organization, Scope of Work, and Projects for the Office of Farm Management, and Methods of Procedure in Making Cost of Production Studies." The recommendations of this committee were published in Circular 132 of the Office of the Secretary, United States Department of Agriculture.

The members of the above committee were all members of the committee on cost investigations, except Mr. E. H. Thomson, who was at that time Acting Chief of the Office of Farm Management. Your committee recommends the method of procedure for cost of production studies as given in Circular 132, Office of the Secretary, U. S. D. A., and suggests that these methods be used by members of this association.

G. F. WARREN, *Chairman.*